



GARDINER ROBERTS

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November 13, 2020

FILED VIA SEDAR

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission

Dear Sirs/Mesdames,

Re: CB2 Insights Inc. (the “Issuer”)
Issuer Profile No.: 45044
- Final Short Form Prospectus dated November 13, 2020
FILE NO. 117123

We refer to the final short form prospectus (the “**Prospectus**”) of CB2 Insights Inc. dated November 13, 2020 relating to the distribution of 10,640,000 common shares of the Corporation priced at \$0.47 per share.

We hereby consent to the references to our firm name on page (ii) of the Prospectus and under the heading “Interest of Experts”, and to the reference to our opinion under the headings “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations”.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are derived from our opinion or within our knowledge as a result of our services performed in connection with the opinion.

Yours truly,

Gardiner Roberts LLP

“Gardiner Roberts LLP”

GARDINER ROBERTS LLP

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